

Panaji, 4th March, 2003 (Phalguna 13, 1924)

SERIES I No. 48

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

7/3/2003-LA

The Goa Sales Tax (Amendment) Act, 2003 (Goa Act 5 of 2003), which has been passed by the Legislative Assembly of Goa on 13-2-2003 and assented to by the Governor of Goa on 27-2-2003 is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 4th March, 2003.

The Goa Sales Tax (Amendment) Act, 2003

(Goa Act 5 of 2003) [27-2-2003]

AN

ACT

further to amend the Goa Sales Tax Act, 1964
(Act 4 of 1964).

BE it enacted by the Legislative Assembly of Goa in the Fifty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 2003.

(2) It shall be deemed to have come into force with retrospective effect from 1-4-2001.

2. *Amendment of section 29A.*— In section 29A of the Goa Sales Tax Act, 1964 (Act 4 of 1964), for clause (b), the following clause shall be substituted, namely:—

“(b) by a legal practitioner or a practicing Chartered Accountant; or”.

Secretariat Annexe,
Panaji-Goa.

Dated: 4-3-2003.

V. P. SHETYE,
Secretary to the
Government of Goa,
Law Department
(Legal Affairs).

Notification

7/4/2003/LA

The Goa Tax on Luxuries (Amendment) Act, 2003 (Goa Act 4 of 2003), which has been passed by the Legislative Assembly of Goa on 13-2-2003 and assented to by the Governor of Goa on 27-2-2003 is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 4th March, 2003.

The Goa Tax on Luxuries (Amendment)
Act, 2003

(Goa Act 4 of 2003) [27-2-2003]

AN

ACT

further to amend the Goa Tax on Luxuries Act,
1988 (Goa Act 17 of 1988).

BE it enacted by the Legislative Assembly of
Goa in the Fifty-fourth Year of the Republic of
India as follows:—

1. *Short title, commencement, duration and
saving.*— (1) This Act may be called the Goa
Tax on Luxuries (Amendment) Act, 2003.

(2) It shall be deemed to have come into force
on the 15th November, 2002 and shall remain in
force upto 31st March, 2003, but its expiry under
the operation of this sub-section shall not affect,—

(a) the previous operation of, or anything duly
done or suffered under, this Act or any rule
made or any order made thereunder, or

(b) any right, privilege, obligation or liability
acquired, accrued or incurred under this Act
or any rule made or any order made
thereunder, or

(c) any penalty, forfeiture or punishment
incurred in respect of any offence under this
Act or any rule made or any order made
thereunder, or

(d) any investigation, legal proceeding or
remedy in respect of any such right, privilege,

obligation, liability, penalty, forfeiture or
punishment as aforesaid,

any such investigation, legal proceeding or
remedy may be instituted, continued or enforced
and any such penalty, forfeiture or punishment
may be imposed as if this Act had not expired.

2. *Amendment of section 2.*— In section 2 of
the Goa Tax on Luxuries Act, 1988 (Goa Act 17
of 1988) (hereinafter referred to as the "principal
Act"), in clause (n), after the words "under this
Act", the expression "and includes surcharge,
if any, leviable" shall be inserted.

3. *Insertion of new section 5C.*— After section
5B of the principal Act, the following section shall
be inserted, namely:—

"5C. *Levy of surcharge.*— The tax payable
under sub-section (2) of section 5 shall be
increased by surcharge calculated at the rate
of 10 percent of such tax."

4. *Repeal and saving.*— (1) The Goa Tax on
Luxuries (Second Amendment) Ordinance, 2002
(Ordinance No. 5 of 2002), is hereby repealed.

(2) Notwithstanding such repeal, anything
done or any action taken under the principal Act
as amended by the said Ordinance,
shall be deemed to have been done or taken under
the principal Act as amended by this Act.

Secretariat Annexe,
Panaji-Goa.

Dated: 4-3-2003.

V. P. SHETYE,
Secretary to the
Government of Goa,
Law Department
(Legal Affairs).